

## STATE OF IOWA

2015  
FINANCIAL REPORT  
FISCAL YEAR ENDED  
JUNE 30, 2015

PARNELL

CITY OF PARNELL, IOWA

DUE: December 1, 2015

16204800500000

City Clerk

PO Box 15

Parnell, IA 52325

(Please correct any error in name, address, and ZIP Code)

WHEN  
COMPLETED,  
PLEASE  
RETURN TO

Mary Mosiman, CPA  
Auditor of State  
State Capitol Building  
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

## ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
<b>Revenues and Other Financing Sources</b>				
Taxes levied on property	30,029		30,029	30,158
Less: Uncollected property taxes-levy year	0		0	
<b>Net current property taxes</b>	30,029		30,029	30,158
Delinquent property taxes	0		0	0
TIF revenues	0		0	0
Other city taxes	20,343	0	20,343	23,311
Licenses and permits	440	0	440	500
Use of money and property	2,580	0	2,580	2,850
Intergovernmental	18,173	0	18,173	22,000
Charges for fees and service	36,768	0	36,768	37,000
Special assessments	0	0	0	0
Miscellaneous	0	0	0	0
Other financing sources	0	0	0	0
<b>Total revenues and other sources</b>	108,333	0	108,333	115,819
<b>Expenditures and Other Financing Uses</b>				
Public safety	3,455	0	3,455	3,582
Public works	66,675	0	66,675	30,500
Health and social services	0	0	0	0
Culture and recreation	2,003	0	2,003	4,450
Community and economic development	0	0	0	2,993
General government	28,461	0	28,461	34,700
Debt service	0	0	0	0
Capital projects	0	0	0	0
<b>Total governmental activities expenditures</b>	100,594	0	100,594	76,225
Business type activities	0	23,210	23,210	38,300
<b>Total ALL expenditures</b>	100,594	23,210	123,804	114,525
Other financing uses, including transfers out	0	0	0	
<b>Total ALL expenditures/And other financing uses</b>	100,594	23,210	123,804	114,525
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	7,739	-23,210	-15,471	1,294
Beginning fund balance July 1, 2014	222,016	0	222,016	222,016
Ending fund balance June 30, 2015	229,755	-23,210	206,545	223,310

**Note** - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 0 held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2015	Amount - Omit cents	Indebtedness at June 30, 2015	Amount - Omit cents
General obligation debt	\$ 0	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 364,048

## CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 3/2/2016	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Jessica Jeske	Telephone →	Area Code 319
Signature of Mayor or other City official (Name and Title)	Number 668-8461	Extension
	Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015						CITY OF PARNELL						<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	<b>Section A - TAXES</b>											1			
2	Taxes levied on property	30,029	0		0	0	0	30,029			30,029	2			
3	Less: Uncollected property taxes - Levy year	0	0		0	0	0	0			0	3			
4	Net current property taxes	30,029	0		0	0	0	30,029		T01	30,029	4			
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5			
6	<b>Total property tax</b>	30,029	0		0	0	0	30,029			30,029	6			
7	<b>TIF revenues</b>							0		T01	0	7			
8	<b>Other city taxes</b>														
8	Utility tax replacement excise taxes	0	0	0	0	0	0	0		T15	0	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	0	0	0	0	0	0	0	0	T15	0	9			
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10			
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11			
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12			
13	Hotel/motel tax	0	0	0	0	0	0	0	0	T19	0	13			
14	Other local option taxes	20,343	0	0	0	0	0	20,343	0	T09	20,343	14			
15	<b>TOTAL OTHER CITY TAXES</b>	20,343	0	0	0	0	0	20,343	0		20,343	15			
16	<b>Section B - LICENSES AND PERMITS</b>	440	0	0	0	0	0	440	0	T29	440	16			
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17			
18	Interest	9						9		U20	9	18			
19	Rents and royalties	765						765		U40	765	19			
20	Other miscellaneous use of money and property	1,806						1,806		U20	1,806	20			
21								0			0	21			
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	2,580	0	0	0	0	0	2,580	0		2,580	22			
23												23			
24	<b>Section D - INTERGOVERNMENTAL</b>											24			
25												25			
26	<b>Federal grants and reimbursements</b>											26			
27	Federal grants	0	0	0	0	0	0	0	0	B89	0	27			
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28			
29	Housing and urban development	0	0	0	0	0	0	0	0	B50	0	29			
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30			
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31			
32								0			0	32			
33	<b>Total Federal grants and reimbursements</b>	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARNELL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		18,173					18,173		C46	18,173	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	0	0	0	0	0	0	0	0	C89	0	49				
50	Iowa Department of Transportation	0	0	0	0	0	0	0	0	C89	0	50				
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51				
52	Iowa Economic Development Authority	0	0	0	0	0	0	0	0	C89	0	52				
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53				
54	Commercial & Industrial Replacement Claim	0	0	0	0	0	0	0	0	C89	0	54				
55								0			0	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	0	18,173	0	0	0	0	18,173	0		18,173	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	0	0	0	0	0	0	0	0		0	63				
64	Library service	0	0	0	0	0	0	0	0	D89	0	64				
65	Township contributions	0	0	0	0	0	0	0	0	D89	0	65				
66	Fire/EMT service	0	0	0	0	0	0	0	0	D89	0	66				
67								0		D89	0	67				
68								0			0	68				
69								0			0	69				
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	0	18,173	0	0	0	0	18,173	0		18,173	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water	19,938	0	0	0	0	0	19,938	0	A91	19,938	73				
74	Sewer	16,830	0	0	0	0	0	16,830	0	A80	16,830	74				
75	Electric	0	0	0	0	0	0	0	0	A92	0	75				
76	Gas	0	0	0	0	0	0	0	0	A93	0	76				
77	Parking	0	0	0	0	0	0	0	0	A60	0	77				
78	Airport	0	0	0	0	0	0	0	0	A01	0	78				
79	Landfill/garbage	0	0	0	0	0	0	0	0	A81	0	79				
80	Hospital	0	0	0	0	0	0	0	0	A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARNELL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit	0	0	0	0	0	0	0	0	A94	0	82				
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83				
84	Internet	0	0	0	0	0	0	0	0	A03	0	84				
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85				
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86				
87	Storm water	0	0	0	0	0	0	0	0	A80	0	87				
88	Other:											88				
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89				
90	Police service fees	0	0	0	0	0	0	0	0	A89	0	90				
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91				
92	Fire service charges	0	0	0	0	0	0	0	0	A89	0	92				
93	Ambulance charges	0	0	0	0	0	0	0	0	A89	0	93				
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94				
95	Housing and urban renewal charges	0	0	0	0	0	0	0	0	A50	0	95				
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96				
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97				
98	Cemetery charges	0	0	0	0	0	0	0	0	A03	0	98				
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99				
100	Park, recreation, and cultural charges	0	0	0	0	0	0	0	0	A61	0	100				
101	Animal control charges	0	0	0	0	0	0	0	0	A89	0	101				
102	Other charges - Specify	0	0	0	0	0	0	0	0		0	102				
103		0	0	0	0	0	0	0	0		0	103				
104	TOTAL CHARGES FOR SERVICE	36,768	0	0	0	0	0	36,768	0		36,768	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	U01	0	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	0	0	0	0	0	0	0	0	U99	0	108				
109	Deposits and sales/fuel tax refunds	0	0	0	0	0	0	0	0	U99	0	109				
110	Sale of property and merchandise	0	0	0	0	0	0	0	0	U11	0	110				
111	Fines	0	0	0	0	0	0	0	0	U30	0	111				
112	Internal service charges	0	0	0	0	0	0	0	0	NR	0	112				
113	Other miscellaneous - Specify	0	0	0	0	0	0	0	0		0	113				
114								0			0	114				
115								0			0	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	0	0	0	0	0	0	0	0		0	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continuac						CITY OF PARNELL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	90,160	18,173	0	0	0	0	108,333	0		108,333	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales	0	0	0	0	0	0	0	0	NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	0	0	0	0	0	0	0	0	NR	0	125				
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126				
127	Regular transfers in and interfund loans	0	0		0	0	0	0	0		0	127				
128	Internal TIF loans and transfers in	0	0	0	0	0	0	0	0		0	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	0	0	0	0	0	0	0	0		0	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	90,160	18,173	0	0	0	0	108,333	0		108,333	132				
133												133				
134	Beginning fund balance July 1, 2014	222,016	0	0	0	0	0	222,016	0		222,016	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	312,176	18,173	0	0	0	0	330,349	0		330,349	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
146												146				
147												147				
148												148				
149												149				
150												150				
151												151				
152												152				
153												153				
154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 CITY OF PARNELL							<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention — Current operation	1,930	0	0	0	0	0	1,930		E62	1,930	2
3	Purchase of land and equipment	0	0	0	0	0	0	0		G62	0	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	0	0	0	0	0	0	0		E89	0	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	0	0	0	0	0	0	0		E59	0	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	1,302	0	0	0	0	0	1,302		E24	1,302	13
14	Purchase of land and equipment	0	0	0	0	0	0	0		G24	0	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	223	0	0	0	0	0	223		E32	223	16
17	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	17
18	Building inspections — Current operation	0	0	0	0	0	0	0		E66	0	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	0	0	0	0	0	0	0		E32	0	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	0	0	0	0	0	0	0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	<b>TOTAL PUBLIC SAFETY</b>	3,455	0	0	0	0	0	3,455			3,455	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARNELL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)							
41	Section B — PUBLIC WORKS											41				
42	Roads, bridges, sidewalks — Current operation	18,714	0	0	0	0	0	18,714		E44	18,714	42				
43	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	43				
44	Construction	0	0	0	0	0	0	0		F44	0	44				
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45				
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46				
47	Construction	0	0	0	0	0	0	0		F60	0	47				
48	Street lighting — Current operation	4,771	0	0	0	0	0	4,771		E44	4,771	48				
49	Traffic control safety — Current operation	0	0	0	0	0	0	0		E44	0	49				
50	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	50				
51	Construction	0	0	0	0	0	0	0		F44	0	51				
52	Snow removal — Current operation	2,965	0	0	0	0	0	2,965		E44	2,965	52				
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53				
54	Highway engineering — Current operation	0	0	0	0	0	0	0		E44	0	54				
55	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	55				
56	Construction	0	0	0	0	0	0	0		F44	0	56				
57	Street cleaning — Current operation	0	0	0	0	0	0	0		E81	0	57				
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58				
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59				
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60				
61	Construction	0	0	0	0	0	0	0		F01	0	61				
62	Garbage (if not an enterprise) — Current operation	6,705	0	0	0	0	0	6,705		E81	6,705	62				
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63				
64	Construction	0	0	0	0	0	0	0		F81	0	64				
65	Other public works — Current operation	29,949	0	0	0	0	0	29,949		E89	29,949	65				
66	Purchase of land and equipment	3,571	0	0	0	0	0	3,571		G89	3,571	66				
67	Construction							0		F89	0	67				
68								0			0	68				
69								0			0	69				
70								0			0	70				
71								0			0	71				
72								0			0	72				
73								0			0	73				
74								0			0	74				
75								0			0	75				
76								0			0	76				
77								0			0	77				
78								0			0	78				
79								0			0	79				
80	TOTAL PUBLIC WORKS	66,675	0	0	0	0	0	66,675			66,675	80				

Part II EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF PARNELL							<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	0	0	0	0	0	0	0		E79	0	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100											0	100
101											0	101
102											0	102
103	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	0	0	0	0	0	0	0			0	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120



Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued					CITY OF PARNELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	436	0	0	0	0	0	436		E52	436	122
123	Purchase of land and equipment	0	0	0	0	0	0	0		G52	0	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	1,567	0	0	0	0	0	1,567		E61	1,567	127
128	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	0	0	0	0	0	0	0		E03	0	133
134	Purchase of land and equipment	0	0	0	0	0	0	0		G03	0	134
135	Community center, zoo, marina, and auditorium	0	0	0	0	0	0	0		E61	0	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	2,003	0	0	0	0	0	2,003			2,003	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	0	0	0	0	0	0	0		E89	0	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	0	0	0	0	0	0	0		E89	0	143
144	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	144
145	Housing and urban renewal — Current operation	0	0	0	0	0	0	0		E50	0	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	0	0	0	0	0	0	0		E29	0	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	0	0	0	0	0	0	0		E89	0	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	0	0	0	0	0	0	0			0	154
155												155
156												156
157												157
158												158

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARNELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,900	0	0	0	0	0	3,900		E29	3,900	160
161	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	7,500	0	0	0	0	0	7,500		E23	7,500	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	0	0	0	0	0	0	0		E89	0	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	342	0	0	0	0	0	342		E25	342	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	3,113	0	0	0	0	0	3,113		E31	3,113	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	0	0	0	0	0	0	0		E89	0	171
172	Other general government — Current operation	13,606	0	0	0	0	0	13,606		E89	13,606	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	28,461	0	0	0	0	0	28,461			28,461	176
177	Section G — DEBT SERVICE	0	0	0	0	0	0	0			0	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	0	0	0	0			0	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184		0	0	0	0	0	0	0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	100,594	0	0	0	0	0	100,594			100,594	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARNELL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								10,839	E91	10,839	198
199	Purchase of land and equipment							0	G91		0	199
200	Construction							0	F91		0	200
201	Sewer and sewage disposal — Current operation							12,371	E80		12,371	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							0	E81		0	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							0	E80		0	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF PARNELL		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								0		0	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — Specify											245
246									0		0	246
247									0		0	247
248									0		0	248
249									0		0	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								23,210		23,210	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	100,594	0	0	0	0	0	100,594	23,210		123,804	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	0	0		0	0	0	0	0		0	255
256	Internal TIF loans/repayments and transfers out	0	0	0	0	0	0	0	0		0	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	0	0	0	0	0	0	0	0		0	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	100,594	0	0	0	0	0	100,594	23,210		123,804	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	0	0	0	0	0	0			0	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	172,951	0	0	0	0	0	172,951			172,951	266
267	Unassigned							0			0	267
268	Total Governmental	ERROR!	ERROR!	0	0	0	0	ERROR!			ERROR!	268
269	Proprietary								-23,210		-23,210	269
270	Total ending fund balance June 30, 2015	211,582	18,173	0	0	0	0	229,755	-23,210		206,545	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	312,176	18,173	0	0	0	0	330,349	0		330,349	271
272												272

<b>Part III INTERGOVERNMENTAL EXPENDITURES</b> <span style="float: right;"><b>CITY OF PARNELL</b></span> Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose Correction..... Health..... Highways..... Transit subsidies..... Libraries..... Police protection..... Sewerage..... Sanitation..... All other.....	Amount paid to other local governments M05 \$ M32 M44 M94 M52 M62 M80 M81 M89 \$							Purpose Highways..... All other.....	Amount paid to State L44 \$ L89 \$

<b>Part IV SALARIES AND WAGES</b> Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
								Amount - Omit cents	
								Z00 \$	20,200

<b>Part V DEBT OUTSTANDING, ISSUED, AND RETIRED</b>									
<b>A. Long-term debt</b>									
Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)	
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	I91 \$	
2. Sewer utility	19U	29U	39U	49U	49U	49U	49U	I89	
3. Electric utility	19U	29U	39U	49U	49U	49U		I92	
4. Gas utility	19U	29U	39U	49U	49U	49U		I93	
5. Transit-bus	19U	29U	39U	49U	49U	49U		I94	
6. Industrial Revenue	19T	24T	34T		44T	44T		I89	
7. Mortgage revenue	19T	24T	34T		44T	44T		I89	
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	I89	
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	I89	
10.	19U	29U	39U	49U	49U	49U	49U	I89	
11.	19U	29U	39U	49U	49U	49U	49U	I89	
12.	19U	29U	39U	49U	49U	49U	49U	I89	
13.	19U	29U	39U	49U	49U	49U	49U	I89	
14.	19U	29U	39U	49U	49U	49U	49U	I89	
<b>Total long-term debt</b>	0	0	0	0	0	0	0	0	
<b>B. Short-term debt</b>									
				Amount - Omit cents					
Outstanding as of JULY 1, 2014				61V \$					
Outstanding as of JUNE 30, 2015				64V \$					

<b>Part VI DEBT LIMITATION FOR GENERAL OBLIGATION BONDS</b> <small>Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15          Actual valuation -- January 1, 2013</small>					Amount - Omit cents				
				\$	7,280,961	x .05 = \$	364,048		

<b>Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015</b>						
Type of asset	Amount - Omit cents					Total (e)
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)		
<b>Cash and investments</b> - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61			
	\$	\$				0
	If you budget on a NON-GAAP CASH BASIS, the amount in the Total below SHOULD EQUAL the following summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.					
REMARKS <span style="float: right;">V98</span>						